

**Amendments to the Claims**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1-9. Cancelled

10. (Currently Amended) A structure formed using ~~the method of claim 1~~ a method, the method comprising:

providing a substrate having a plurality of features comprising a first material;

forming a layer over the substrate and the plurality of features, the layer comprising a second material;

removing the layer down to upper surfaces of the plurality of features, thereby exposing the plurality of features; and

removing the plurality of features.

11. (Currently Amended) ~~A structure formed using the method of claim 2~~ The structure as set forth in claim 10, wherein:

the removing of the plurality of features leaves behind portions of the layer; and

a pitch of adjacent features of the plurality of features, measured before the plurality of features is removed, is greater than a pitch of adjacent portions of the layer.

12. (Currently Amended) ~~A structure formed using the method of claim 6~~ The structure as set forth in claim 11, wherein:

the first and second dielectrics comprise silicon dioxide; and

prior to the forming of a layer over the substrate, the first dielectric is removed from areas of the substrate not covered by the plurality of features and the second dielectric is deposited onto the areas.

13-19. Cancelled

20. (Currently Amended) A structure formed using ~~the method of claim 13~~ a method for forming a semiconductor device having a reduced pitch, the method comprising:

providing a substrate having a first insulating layer formed thereon;  
forming a material layer on the first insulating layer;  
forming a photoresist layer on the material layer;  
etching the material layer using the photoresist layer as an etch mask;  
removing the photoresist layer;  
removing an exposed portion of the first insulating layer;  
forming a second insulating layer on an exposed portion of the substrate;  
depositing a conductive layer over the material layer and second insulating layer;  
etching back the conductive layer to expose the material layer; and  
removing the material layer.

21. (Currently Amended) ~~A structure formed using the method of claim 15~~ The structure as set forth in claim 20, wherein:

the first insulating layer is a pad oxide;  
the material layer comprises silicon nitride;  
the second insulating layer is a gate oxide;  
the conductive layer comprises polysilicon;  
the photoresist layer is a trimmed photoresist layer; and  
the etching of the conductive layer forms a plurality of gates.

22. (Original) A structure comprising:

a plurality of gate conductors laterally spaced apart on a substrate;  
a plurality of first dielectric portions laterally spaced apart on the substrate, wherein first dielectric portions are laterally interspersed between gate conductors; and  
a plurality of second dielectric portions, each of the second dielectric portions being disposed between the substrate and one of the gate conductors.

23. (Original) The structure as set forth in claim 22, wherein a pitch of the gate conductors is less than pitch that a photolithography process will allow.

24. (Original) The structure as set forth in claim 22, wherein a thickness of the first dielectric is different than a thickness of the second dielectric.

25. (Original) The structure as set forth in claim 22, wherein the first dielectric is a pad oxide and the second dielectric is a gate oxide.

26. (Original) The structure as set forth in claim 25, wherein the pad oxide is thicker than the gate oxide.